App F IX-4

*Previous References*
L 106-53-20 21, 22, 23 24, 25
123-52-4, 5, 6
123-52-1, 2

*Later References*

1954-55 (C 19)

File No 31-54-
Serial Nos 44, 45, 73

PHOF

# MYSORE GOVERNMENT SECRETARIAT

*Serial Nos* Three

**Part B for** January 1955

**SUBJECT**

Representation of Film Chamber of Commerce regarding the short levy of Entertainment Tax

WD 06701—GPB—25 000—11 8 54

To,

Hon
The Secretary
Mysore Film Chamber of Commerce
Subedar Chatram Road,
Bangalore

L 13094/Dated 28/1955

Rejects

for Ramakrishnan
3/3/55

Mysore Government
Secretariat

[App F III 2

3235/ml File No. of 195 (1)

Serial No

Representation dated 28-7-57 from the Mysore Film Chamber of Commerce addressed to the Secretary, Finance and Comes to the Secretary Home Dept requesting not to recover the short levy of Entertainment Tax in the Cinema theatres

---

Submitted

1 The Chamber's request in respect of recovery of short levy, the circumstances leading to the short levy, and other connected matters have been fully considered in the Cabinet Paper below (ml 106-53-25)

The Chamber has been replied answering the points raised by them in letter no L 11775/ml 106 53-25 dated 14-12-53 There appears to be no fresh grounds for reopening the same question

Flag 'D'

2 As the points raised in their letter dated 4/18-6-57 addressed to the Ministry for Home Affairs are as follows -

points

(a) Remission of Show Tax

Office note

This is a matter to be considered by Finance Department after Annual Budget is finalised, for taking cabinet decision relating to this Branch

Note—Contn Sheet

Representation of Mysore Chamber of Commerce

2nd

File No 3235/me of 195

Mysore Government Secretariat

| | | Serial No |
|---|---|---|
| (b) Not to recovery Recover short levy & Subsequent Fee | This point has already been Considered and decided that short levy should be recovered Orders have been issued to the RCS & DTs and endorsed to the Chamber also stating that they regret to waive the recovery of short levy Cannot be Considered Reg D | |
| (c) Licensing & touring Cinemas range up to 6 months where there are no Permanent Cinemas as four months where there are Cinema Houses | This is a matter to be dealt with in the Home Branch | ✓ |

WD 04861—GPB—60 000—22-1 54

~766 Proceedings of the Chamber of Commerce Representation

[App F III 2 (3)

Mysore Government Secretariat | 3235/me File No. of 195

1954

BRANCH

| Serial No. | |
|---|---|
| (d) | Fixing of ground rent to the lands occupied by the Touring Cinemas at Town Municipalities at Re 1/ Rs 2/ Rs 3/- per day according to the population |

In Govt Order No. L 83 33-byg/ dated 17-7-53 2 dated 21-10-53 the Ground rent is fixed as follows on the Population basis

1 flag C.V

| Population | Extent of land | Rate of ground rent |
|---|---|---|
| (i) 5000 & below | 100 ft x 150 ft | Rs 3/ per day |
| (ii) 5000-10000 | " | Rs 6/ " |
| (iii) 10000 & more | " | Rs 10/- " |

If the land is more than 100 ft x 150 ft the extra rate is Re 1/- Rs 2/, Rs 3/ respectively for every 3000 sq ft

| | | |
|---|---|---|
| (e) | Recovery of Electrical Charges from 0-3-0 to 0-0-9 a Unit | Relates to Electrical Deptt. ✓ |

Note—Contn Sheet

Representation of Film Chamber of Commerce

4 File No 3234/ne of 195

Mysore Government Secretaria

| | | | |
|---|---|---|---|
| (f) Grade of Collection & Entertainment Tax — by deposit system rather than affixing stamps | This has already been Considered and it was ordered that the existing system may Continue | Serial No - | Reg W |
| (g) Electricity failure during shows | Relates to Electrical Act | | ✓ |
| (h) Inspection under Cinematograph Rules | Home Branch | | ✓ |
| (i) Concurrent Economy | Home Branch | | ✓ |
| (j) Balance sheet | Home Branch | | ✓ |
| 3) | The above note as for Perusal and orders After Perusal the file will be referred to the Concerned Branches for taking extracts relating to them | | |

WD 04861—GPB—CO 000—2° 1 54

Mysore Government Secretariat

2766 H A S/54 Representation of Mysore Chamber of Commerce

[App F III 2

3235/ne File No. 3884/ne of 195

Serial No

4159/B

MYSORE SECRETARIAT 3064 OCT 1954 ELECTRICAL BRANCH

If approved the Chamber of Commerce will be replied on the lines asked against each point

28/8 Sec 25 31/8

for taking retrench 4)

Asst Secy Home

Asst Secy Finance

Asst Secy Electrical Br

for MVL

5) Extracts relating to the Home Branch have been taken. The file may now be referred to Asst Secy Finance

17/9/54 17/9

Asst Secy (Finance Budget)

6) Sec

for MAS

FINANCIAL SECRETARIAT 24 SEP 1954 JUDGL

7) MAS

Extracts relating to this branch have been taken. The file may be returned to Electrical Branch

mas 28/9 28/9

Asst Secy Electrical 8) 30/9

for MVL for Secy

13/10

Note—Contn Sheet

Representation of Mfrs Chamber of Commerce

6) File No 3235/one 3884/5749 of 195

Mysore Government Secretariat

Serial No 3064 Elect

9) Extracts Relating to the Electrical Branch have been taken. The file may now be referred to the Municipal Branch for further action
3/10/54 6/10/54 (Asst Municipal Branch)

10) Recommended rule draft for approval
19/10/54

11)

12)

Secy

13) Issue
26/X/54

To
The President, Mysore Mfrs Chamber of Commerce Bgre
L 9253/CM 31-32-45 dt 29-10-54
intimating action & directions on the points raised by him

29-10-54

Extract for Home Branch from DN 1808 regarding (1) Establishment Tax Stock Exchange and (11) Ground Rent.

SECRETARIAT OCT 1954 BRANCH

WD 04861—GPB—CO 000—22 1 54

Representation of Film Chamber of Commerce.

Mysore Government Secretariat 3235 | 3884 | Eco 49/mh | 6179 of 195 2766 [App F III 2

235- G 1954 L BRANCH

| Serial No | |
|---|---|
| Flag A | 13) The extracts received relative to July 54 decision has already been taken and a copy of the said representation received in this Branch & copy of letter was also sent to the Home Branch has also been sent to the Home Branch since no action appears necessary for perusal<br>15/11/54 16/11 14) This may be returned after perused<br>(Addl Secy Home) 19/11 |
| Flag A | 15) The reply from the L S G Secty to the Film Chamber is for perusal with ref to the proceedings of the meeting in the Home Minister's Chamber |
| P U O | After perusal, the file may be returned to ML Branch |
| C W Take a copy Gov | 16) Gov<br>Asst Secy (Supply)<br>30/11<br>30/11 |

- 3 - DEC 1954

INDIAN BRANCH

For the Hon'ble Home Chamber of Commerce
Letter dated 24 11 54
Regarding Certain Concessions

Note—Contn Sheet

Representation of Mysore Chamber of Commerce

File No (8) 5649 J 6179 of 195

Mysore Government Secretariat

| Serial No | Points on which orders are sought | Prayer |
|---|---|---|
| | Revised orders on the following points<br>~~Points on which orders are sought~~<br>To release ~~of~~ new stamps | The Chamber has the honour to state<br>~~The above~~<br>The new stamps of 4 As, 6 ps, 1 anna, and 2 annas have been issued from 6-9-52 as per notification L 6386/md 213-52-2 dated 6-9-52 Key K |
| 19) | To reconsider the fixation of ground rent to the lands occupied by Towns Talukas in Town Municipalities | The revised order has been issued during 1953 on the basis of population of above 20 lakhs to change at As any, change results in loss of income to the Municipalities, the same should come from the Municipalities to the reconsideration Key G |

WD 04861—GPB—60 000—22-1 54

Min. of Commerce

My Govt. Government of India Secretariat

[App I III 2 ⑨

235-
G 1954

LIBRARY

Draft No

2) Not to increase the present levy & period should not exceed

Min. of Food, Agriculture, Community Development & Cooperation (Dept. of Food) Ext. No. 1261

Min. of Food, Agriculture, Community Development & Cooperation (Dept. of Agriculture) Ext. No. 5126

6 JAN 955

Min. of Commerce & Industry (Dept. of Commerce) Ext. No. 1261

Min. of Commerce & Industry (Dept. of Industry) Ext. No. 5126

Min. of Education Ext. No. 5126

6 JAN 955

Min. of Commerce & Industry (Dept. of Commerce) Ext. No. 1261

Min. of Commerce & Industry (Dept. of Industry) Ext. No. 5126

Min. of Education Ext. No. 5126

6 JAN 955

2 Cement & the Govt. interests in the same lobby should not exceed 2 years (two years) but this period to the end may be extended if the Govt. is of the opinion that the levy has already been collected for more than 2 years & there is no reasonable prospect of early finance

21) Hon. Finance Min. agrees

22) The above 3 points have already been considered & orders passed. There are no Reasons to Reconsider the orders

23) Hon. Finance Min. (Shri T.T. Krishnamachari) 24)

6/1/55

6/1/55

Representation of Firm Creditors of Cement Co

(10) File No 6179/mh 78 58/mh of 19

Mysore Government Secretariat

Serial No

25) Draft letter is for appl

1/8/11

26) Issue

Mar 10/1

To

17/1

The Honble, The Revenue Minister

Rep 13094/c dt 31-12-53 & 28-1-54

Rejects

28/1/55

To

The Finance Department

Forwards the representation of the Firm Creditors of Cement Co dated 3-1-55 addressed to the Secretary, Finance, for drawing the demand for Payment of Short Levy

19)

27) The common question of Waiver in Collection of Short Levy has been considered more than once and decision has been to Collect the Short Levy but Firm Creditors of Cement Co has been informed three times to the effect that the Short Levy Cannot be waived Hence if ordered, this will be closed as the letter has been sent on

Hon B, C D

WD 0.074—GIE—80 000—5 10 51 for orders

28) The

B

15/2/55

of 1-54-73

1/2/55

Mar 2/2

4488

G M MYFICOM
MYSORE GOVT NO 3235- 2 AUG 1954 MUNICIPAL BRANCH
SECRETARIAT 29 JUL 1954 DEPARTMENT

# THE MYSORE FILM CHAMBER OF COMMERCE

( GD )

LAKSHMI PRASAD BUILDINGS
60 Subedar Chatram Road Bangalore 2

28th July 1954

The Secretary,
The Finance Department,
Government of Mysore,
Bangalore.

em 31-54-44

Sir,

Subject: Entertainment Tax- Short levy.

We beg to submit herewith the copy of our letter addressed to the Hon'ble Minister for Home & Industries, dated 10th November 1952

You are also aware that a deputation of this Chamber interviewed the Hon'ble Minister for Home & Industries on 18th June 1954 and submitted a Memorandum about the grievances and difficulties of the trade A copy of the memorandum is submitted herewith and your kind attention is invited to the paragraph relating to the short levy of Entertainment Tax

It has been brought to the notice of this Chamber that the Deputy Commissioner of Kolar District has circulated to various cinema theatres to pay up the difference in arrears of Entertainment Tax by the end of July 1954, as otherwise necessary action will be taken to collect the arrears

To our memorandum submitted to the Hon'ble Minister for Home and Industires on the subject on 18th June 1954, he was pleased to say that the matter of short levy of Entertainment Tax would be looked into by the Government in view of the circumstances referred to in the memorandum submitted

We therefore request the Government to instruct the various Deputy Commissioners not to press and insist on exhibitors to pay up the arrears of difference in Entertainment Tax till such time Government comes to a final decision in the matter

Yours faithfully,

(R M Patel)
President

Copy submitted to:-

1) The Secretary, Local Self-Government Department, Government of Mysore, Bangalore,

2) The Deputy Commissioner, Kolar District, Kolar,

Hours, if assumed, this will be closed
as the letter has been issued on
WD 0.1074-28-GPE-80 000-6 10 61 for orders

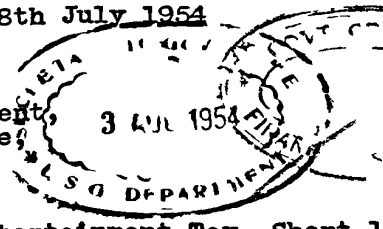
P ONE 2488 GR M MYFICOM

# THE MYSORE FILM CHAMBER OF COMMERCE

( G )

LAKSHMI PRASAD BUILDINGS
60 Subedar Chatram Road Bangalore 2

28th July 1954




The Secretary,
The Finance Department,
Government of Mysore,
Bangalore.

Sir,

Subject: Entertainment Tax- Short levy

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May be referred to L S G dept as this refers to short levy of Entertainment Tax

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Yours faithfully,

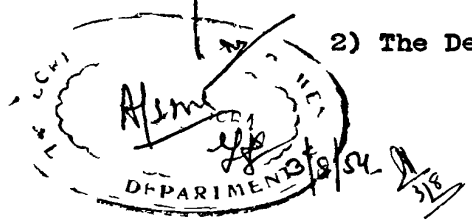
(R M Patel)
President

Secy LSG 2/8

Copy submitted to:-

1) The Secretary, Local Self-Government Department, Government of Mysore, Bangalore,

2) The Deputy Commissioner, Kolar District, Kolar,



THE MYSORE FILM CHAMBER OF COMMERCE
60 SUBEDAR CHATRAM ROAD
BANGALORE 2

3

10th November 1952

True copy:

The Hon'ble Minister for Home Affairs & Agriculture,
Government of Mysore,
Bangalore.

Dear Sir,

On behalf of the Film Exhibitors of Mysore, it is submitted as follows:-

1. A circular Memorandum bearing No 334/J7/52-53 dated 26th July 1952 has been issued by the office of the Deputy Commissioner and District Magistrate, Bangalore District, Bangalore, whereunder the Deputy Commissioner has prescribed a set of scales of tax to be levied for different classes of admission into theatres, the circular purporting to be in modification of the instructions issued in his letter No 13310-H H.48-9 dated - 21-2-1949;

2. According to the above circular Memorandum, the rates of levy of entertainment tax have been revised from the ones stated in the earlier instructions in the letter No.13310-H H 48-9 dated 21-2-1949 and it is also set out in the circular that "Action will be taken separately to collect the short levy of the entertainment tax for the previous periods". A copy of the circular is appended for easy reference. A similar circular memorandum has been issued by the office of the - various Deputy Commissioners in Mysore State.

3. It is humbly pointed out that this Chamber on behalf of the cinema exhibitors wrote a letter on 16-12-1948 to the Deputy Commissioner, Bangalore Urban District, Bangalore, requesting him to inform it the exact value of stamps to be affixed to various admission tickets by way of proper Entertainment Tax as the matter was doubtful. The Deputy Commissioner in reply to the above letter issued a reply in No.13310-H/48-49 dated 21-2-49 setting out the rate of tax and the surcharges to be paid for different classes of admission The Chamber generally looks to the Deputy Commissioner for guidance in all these - matters and in perfect faith saw that the instructions contained in the above letter of 21-2-1949 was given effect to by all the members of the Chamber. The instructions have been - complied with since 1949 in a proper spirit of confirmity with the same.

4. On 25-7-1952, the Chamber wrote a letter to the Secretary, L.S.G. Department, The Government of Mysore, intimating him of different rate of tax demanded in Mysore and Shimoga and requesting him to issue instructions to the Deputy Commissioners of these districts to follow a ~~unfire~~ uniform rule and also brought to his notice the instructions given by the Deputy Commissioners, Bangalore District in his instructions of 21-2-1949.

5. Whereas it was hoped that the Government of Mysore would issue in-

-2-

structions to the various Deputy Commissioners to observe a a uniform rule and take for their guidance the ~~rates~~ rates of tax set out in the instructions issued by the Deputy Commissioner, Bangalore District, in his letter dated 21-2-49. A new circular memorandum referred to in para 1 above, has been issued by the Deputy Commissioner, Bangalore, revising his instructions dated 21-2-1949,

6. The Chamber has given anxious consideration to the circular Memorandum of 26-7-1952 and read it in the light of the Entertainment Tax Act 1932, and the notifications issued thereunder fixing the various rates of tax and surcharge thereon. The Chamber accepts that the rates of tax set out in the circular Memorandum of 26th July 1952 are in confirmity with the Entertainment Tax Act 1932 and t Notifications issued thereunder. But the Chamber is greatly disturbed by the reference in the circular that action will be taken to collect the short levy of previous years.

7. The Chamber submits, that in a spirit of faith it approached the Deputy Commissioner, Bangalore District, for instructions regarding the actual tax to be paid as it was in doubt regarding the same. The Deputy Commissioner, Bangalore District, evidently in exercise of powers under Rule 25 of the Entertainment Tax Act Rules issued the instructions dated 21-2-1949. In view of the fact that for nearly 3 years, the members of this Chamber have been complying with the instructions of the Deputy Commissioner as per his letter dated 21-2-1949, it is submitted that the Exhibitors may not be penalised at this date for any short levy during previous years.

8. The Chamber would urge the following grounds before this Hon'ble Government for its consideration:-

a) The Deputy Commissioner, Bangalore District, in exercise of his powers had instructed certain rates of tax as per his letter of 21-2-1949 and the same has been complied with;

b) The taxes have already been paid under section 7 of the Entertainment Tax Act by means of stamps on tickets;

c) There is no provision in the Entertainment Tax Act or the Rules thereunder for recovery of any short levy;

d) The latest instructions of 26-7-1952 cannot be made retrospective in effect;

e) The Deputy Commissioner has it is humbly submitted no powers under the entertainment tax act or the rules to levy the tax as it is purely a power vested in the Government.

The Chamber therefore most humbly submits that in view of the circumstances noted above the Government will kindly investigate the matter and pending final orders instruct the Deputy Commissioners of all Districts to stay all further action in the matter.

Yours faithfully,
sd/S.Abdul Wajid
President

MYSORE FILM CHAMBER OF COMMERCE
80 SUBEDAR CHATRAM ROAD
BANGALORE 2

4th June 1954
18

The Hon'ble Minister for Home & Industries,
Government of Mysore,
Bangalore.

Sir,

We beg to submit this Memorandum in respect of the some of the important problems facing the film trade in the State of Mysore today for your kind consideration

1. MYSORE CINEMATOGRAPH SHOWS TAX.

We have submitted previously representations with regard to Show Tax as levied in the State that the tax is very high as has been levied on the trade despite repeated requests made by the trade The rates of Show Tax as levied in the State at a graded scale varying from Rs 2/- to Rs 10/- per show has adversely affect the film exhibitors and distributors We beg to submit that due to severe slump and heavy taxations the very existence of some of the cinemas are threatened and already some of the cinemas are closing or changing hands On the Show Tax, the Film Enquiry Committee observed in its report

> "We feel that it would be an essential principle of taxation that no one should be taxed twice in respect of the same item or function We have quoted a judicial decision that the levy of a show tax on cinemas by municipalities is really a tax on entertainment and therefore acts as a second tax on the cinemas which are already liable to Entertainment Tax We recommend that this anomaly should be removed by legislation if necessary. It would, of course, be open to the Municipalities to levy building and other taxes on the cinemas but a second Entertainment Tax seems unfair In certain cases, e g , Madras, a show tax appears to be authorised specifically by the State Government Even here, this would have the effect of a second Entertainment Tax and should therefore be avoided "

While the entertainment tax varies according to the rates of admission to cinemas and bears some proportion to the actual collections received at the box office, the show tax is a fixed item and falls directly on cinema trade irrespective of whether there is income or no income, For instance if the collections of a cinema in Bangalore for a particular show is Rs 500/- or only Rs 5/-, the show tax of Rs 10/- per show would have to be paid in either case to the Government

A perusal of the rates levied by some of the States such as Madras, Andhra, Bombay & Hyderabad, mentioned below will convince you that the Show Tax rates levied in our States are very high

(6)



without any consideration of the population and floating population and trade & commerce, prosperity, and economic conditions as prevailing in our State

| | |
|---|---|
| Madras City | Rs 2/8/- per show |
| Madura, Trichi, Coimbatore, Mangalore, Calicut, Salem & Palghat | Rs 2/- per show |
| Other Stations (Madras State) | Re 1/- per show |
| Stations in Andhra State: Kurnool, Vijayawada, Visagapatam | Rs 2/- per show |
| Bombay City | Rs 10/- per show |
| Poona, Ahmedabad | Rs 5/- per show |
| Hubli, Dharwar, Belgaum | Rs 3/- per show |
| Hyderabad City | Rs 5/- per show |
| Other stations in Hyderabad State | Rs 2/- to Rs 5/-(based on the population of the respective places) |

The continuous fall in the box office collections during the past few years and nearly 50% fall in the last two years have brought about a complete collapse in our trade and its existence itself is now threatened We therefore request that this representation shall received your kind and careful consideration immediately and kindly grant to this trade substantial relief in the rates of Show Tax

2. MYSORE ENTERTAINMENT TAX- SHORT LEVY

We beg to inform you that a Committee of the members of this Chamber waited on a deputation and submitted a petition to you It was submitted in that representation that this Chamber wrote a letter on 25-7-1952 to the Secretary, Local Self-Government Department, Government of Mysore, intimating him of different rates of tax demanded in Mysore, Shimoga, Kolar and other places and requesting him to issue instructions to the Deputy Commissioners of these Districts to follow a uniform rule and brought to his notice the instructions given by the Deputy Commissioner, Bangalore District as to the exact value of stamps that are to be affixed for the various denominations and how the same have to be arrived

(7)

at vide his letter No 13310/H/48-9 dated 21st February 1949 Accordingly a circular was sent to all the Exhibitors in Mysore State to affix the stamps as per those instructions It was submitted that the Exhibitors should not be penalised at this date for any short levy during previous years

It has been brought to the notice of the Chamber that the Deputy Commissioners of some Districts are compelling the exhibitors to pay up the difference in arrears under the threat of immediate action such as cancellation of licences and other compulsory process The exhibitors in certain instances have paid up the same under protest

The Chamber humbly submits that in view of the circumstances noted above, the whole aspect of this question of short-levy be considered by the Government and orders be passed so that the Deputy Commissioners of all the Districts in Mysore State may not force the exhibitors to pay the short levy of Entertainment Tax with retrospective ffect at this stage, as the burden will now fall on the exhibitors only

3. LICENSING OF TOURING CINEMAS

At present the Licensing of touring cinemas is granted for a period not exceeding 4 months where there are no permanent cinemas In any place where there is a permanent cinema, no temporary licence is granted for a period exceeding one month The policy of restricting the period of temporary licences to one month where there is a permanent cinema is acting detrimental to the continuance of touring cinemas, a number of which operate in Mysore State for a period of 6 months and the rest of the period most of the touring sets will be idle due to rainy season Considerably a heavy um having been invested in these temporary cinemas, they provide employment to a good number of skilled and unskilled personnel A person obtaining a temporary cinema licence is not in a position to recoupe within a period of one month his investments necessary to set up a touring cinema -

~~We therefore p During the past 3 years, the number of touring cinemas has fallen down rapidly not only due to the Licensing difficulties but also due to the heavy burden of ground rent and~~

We therefore pray the Government be pleased to direct the District Magistrates -

That the time limit for temporary cinemas may be extended to six months where there are no permanent cinemas and four months where there is a permanent cinema and discretionery clause vested with the Deputy Commissioner be removed and the Rule No 65 (1) be suitably amended

4 GROUND RENT LEVIED BY THE TOWN MUNICIPALITIES IN THE STATE IN RESPECT OF THE VACANT LANDS OF THE MUNICIPALITY LET OUT FOR TOURING CINEMAS

Touring cinema people feel this burden of ground rent varying at Rs 3/-, Rs 6/- and Rs 10/- per day according to the population of the Town Municipalities are very abnormal and heavy burden on the trade, not to speak of other taxes levied on this trade We submit that the spending power of the people has shrunk considerably with the result that the revenue being realised at cinemas is steadily declining Whenever, touring cinemas visit these Municipalities, authorities there, are compelling to pay a ground rent and the lands earmarked by the Municipalities are not capable of providing even healthy sanitary lands and they are far away from residertial and business localities ~~We-therefore-pray-that-the-Government~~ During the past 3 years, the number of touring cinemas has fallen down rapidly not only due to the licensing difficulties but also due to the heavy burden of ground rent and Show Tax In ~~year~~ the year 1952, 75 touring cinemas were operating in Mysore State and now including merger District of Bellary there are only 55 cinemas are operating

We therefore pray that the Government be pleased to restore the rates of Re 1/-, Rs 2/- and Rs 3/- per day according to the population of the Town Municipalities towards the ground rent for the municipal lands to be occupied by touring cinemas and the provision also be made that the exhibitors be allowed to chose private lands and allow them to conduct their shows in such priva lands if those lands are available and fulfils the Cinematograph Rules

5 ODE OF COLLECTION OF ENTERTAINMENT TAX

It is our considered opinion that the present system of affixing stamps on tickets is out-moded and highly unsatisfactory Inspite of our repeated representations and assurances from the Government we are still receiving complaints from the exhibitors that the entertainment tax stamps are being issued without gum and perforat: which is causing unnecessary worl and hardship on the cinema trade We therefore request the Governmert to reconsider this matter and the exhibitors wio are willirg to deposit prescribed amounts to se tickets without stamps should be allowed to do so and daily statement of tic'ets sold to be submitted to Government, This system, we are sure, will result in a good lot of s ving to Government in printing and selling entertainment tax stamps This system introduced in the neighbouring States of Madras, Andura, & Bombay is worl ing satisfactorily

6 ELECTRICAL CHARGES FOR THE POWER SUPPLY TO CINEMA INSTALLATIONS

The Electrical Power supplied to cinema installations was billed like other industries at 9 pies per unit in the past In the year 1948, the electrical charges for the power supplied to cinema installations was increased to As 1/9/- per unit and the it was increased to As 3/- per unit and no such corresponding increase was made for other industries After a strong representation it was reduced to As 2/6/- a unit

Apart from that the Government have increased the electric surcharge for industries from 10 per cent to 20 per cent In this connection the Chamber had made previously a representation not to apply this levy of tax intended for non-domestic use to cinemas

As this trade is heavily taxed already, we strongly urge the Government not to apply this surcharge to cinemas and also to reduce the electrical charges to original rate of 9 pies a unit like other industries without any differentiation between the various trades

(10)

ELECTRICITY FAILURE DURING CINEMA SHOWS - It has been brought to the notice of the Chamber by the Exhibitors members about the failure of electric supply to the cinemas and frequent interruptions in the current during the shows especially on Sundays, with the result the most of the cinemas were obliged to stop the shows on many an occasion It will not be out of place to us to point out that Sunday is the only day in the week wherein the cinema exhibitors look forward for a decent collections at the box office But frequent shut-downs, interruptions and failure of the current on Sundays and holidays has resulted in a fall in box office returns We beg to draw your kind attention that while a show is going, if all of a sudden current fails, frequently, the continuity of the picture will be lost and there would be no profound appeal for the masses and it may give room for breaches of peace by the indiscipline and rowdy elements, resulting in damages to the cinemas The sufferer would be the cinema owner

Under these circumstances, we request you to kindly look into this matter and Electricity Department be directed in the interest of this trade that shut downs and interruptions or breakdowns are brought to the absolute minimum and absolute care is taken to see that there will be no breakdown during shows particulars on Sundays and other holidays

7 INSPECTION OF CINEMAS BY VARIOUS INSPECTING AUTHORITIES UNDER THE MYSORE CINEMATOGRAPH RULES 1946

When we interviewed the Hon'ble Minister for Home & Industries in February 1953, we were assured that the amendments of the Cinematograph Rules are under contemplation and the grievances put forward by the trade will then be considered The trade is anxious to know the progress made We also pointed out that in view of the increased use of the safety base film, and-pr in cinema theatres and prohibition of smoking in the cinema auditorium and other safety devises obtaining at present

the provisions of regours of inspection by the Fire Officer need not be insisted upon and rules be relaxed as not to cause any hardship to the cinema managements As a matter of fact the places, where these safety films are being stored are themslves exempted by the Central Government from obtainingin such certificates under the Petroleum Act The applications of this rule to the Theatres which are less harmful than the film storage places may therefore safely be dropped

CONCURRENT LICENSING.- As a result of the representations made by the South Indian Film Chamber of Commerce, Madras, Government of Madras have introduced what is called the Concurrent Licensing of Cinema Theatres by which the periods of electrical certificat, P P R Act, Licence, Films Division Certificate and Cinematograph Licence are made to run concurrently A copy of the Notification of the Government issued in this connection is stated hereunder

> "G O No Ms No 691(Home Department) dated 28th February 1953 in G O No Ms 2231, Home, dated 17-7-1951 a schedule of months for the inspection of cinemas in the various districts by the officers of the Electricity Department has been laid down According to this G O all the cinemas, both permanent and touring, in a district should be inspected during the month indicated against it in the schedule It has been suggested that the period of licences issued to permanent cinemas under the Cinematograph Act & Rules and the places of Public Resport Act & Rules should confirm to the period of validity of the Electrical Certificate issued to those cinemas by the Chief Electrical Inspector to Government The Government accepted the suggestion
>
> 2 Under rule 14 of the Cinematograph Rules, annual licences should be granted in respect of permanent buildings; In order to give effect to the suggestion mentioned in para 1 above it is necessary that the period of validity of the cinematograph licence should be restricted in the first instance to less than one year and for this purpose, rule 3-of-these- No 14 of the Cinematograph rules is ameded - suitably in para 3 of this order Similar order amending rule 25(3) of the rules framed under places of Public - Resport Act will issue separately in the Health Department Licensing authorities are requested to see that licences issued to permanent place cinemas both under the Cinematograph Act and Rules and the places of public Resort Act and Rules conform to the period of validity of the electrical ~~fee~~ certificate issued in respect of them "

We earnestly request the Government of Mysore to introduce the similar concurrent licensing of cinema theatres and it is hoped the Government will accpet our suggestion and necessary orders will be passed

MATINEE SHOWS - At present the permission to hold matinees is being granted every month At Big Cities like Bangalore & More 3 shows are held daily throughout the week Hence we request the Government the Government to grant permission to the cinema management to run the cinema shows from P.M to 1 A M Formerly at Civil Station, Bangalore, cinemas were permenanently permitted to run shows from 9 A M to 1 A M We trust that this would receive your kind consideration and necessary orders will be passed

In the end, we beg to submit that this trade is now struggeling for its existence and it is but just and proper that it deserve substantial relief in all above items and we are confident that it will receive your kind and careful consideration

We also take this opportunity to thank you sincerely for your granting us this interview

Yours faithfully,

Telephone No 2663

# Famous Pictures

KEMPEGOWDA ROAD
BANGALORE CITY

Telegrams FAMOUSFILM

12th August 1954

The Hon'ble Minister,
Home & Industries,
Government of Mysore,
Bangalore

Dear Sir,

We beg to bring to your kind notice that for a long time all theatres were collecting tax on Rs 0-12-0 tickets at the rate 0-1-6 annas as intimated by the then District Magistrate, Bangalore Recently the Goverrment have communicated that the tax has to be collected at the rate of Rs 0-2-0 on these tickets This is at present being done, but the Government is claiming the arrears of tax due on this account at the rate of Rs 0-0-6 per ticket from 8th February 1944

The full facts regarding the Government's claim for arrears have been placed at your disposal by the members of the executive committee, Mysore Film Chamber of Commerce, when they vaited on deputation before you sometime back

No final orders have been passed on this question as yet by the Government of Mysore

The District Magistrate of Kolar has claimed the entire payment of arrears tax on our Prabhat Talkies, Kolar at the risk of cancelling the license on 15th August 1954 if the tax is not paid before that date

We request you to kindly direct the District Magistrate at Kolar to keep the matter in abeyance till such time as the Government come to a decision regarding the collection of arrears applicable to the whole state

Thanking you,

Yours faithfully,
for Famous Pictures,

It is not clear whether the subject relates to Show Tax or entertainment Tax It is for orders whether the may be sent to Hl Branch or Fin Branch where these subjects are being dealt

Asst Sec (Finance)

8 Copies

(14)

L925/3 | C.M. 31-54-45.

To 29.X.54

The President

Republic of India Chamber of Commerce

60 Sikhedar Chattram Road

Bangalore 2

Sir,

Re Entertainment tax - Karnataka

Ref your letter no — dated 28-7-54 addressed to the Secretary Finance Department and copied to the Secretary L.S.G. & Home Departments

~~on the subject mentioned~~

with reference to the above I am directed to state as follows —

| Points on which orders are sought | Orders thereon |
|---|---|
| Reduction of Show Tax | This question relates to Finance Department No ~~Section~~ dated 29.10.54 the same has been sent to the Secretary Finance Department may be contacted in future |

15)

| | |
|---|---|
| Licensing & Forming Cinemas maybe up to six months. Where there are no permanent Cinemas and four months where there are Cinema Houses | The matter relates to Home Department. The extract has been sent to that Department. The Secretary Home Department may be contacted in future in this behalf |
| Inspector under Cinematograph Rules | — " — |
| 8 Increased Licensing | — " — |
| Maintenance of Fire Equipment & Work | — " — |
| Failure of Elec during Shows | This relates to Electrical Department. Extract has been sent to that Department. The Secretary Electrical Department may be addressed in future |
| Reduction of Electrical Charges Rs 0-3-0 to 0-0-9 a unit | — " — |

Mode of Collecting Entertainment Tax by-deposit System will be discussed Karikal

This question has already been decided to the effect that the existing system may continue A Copy of this Govt No L 9531-44/Rev 106-53-20 dated 2-11-1953 has been sent to you along with this Office letter no L 99767/Rev 106-53-23 dated 6-11-53 ~~and letter no L 11775~~

Fixing of ground Rent to the lands occupied by Kerosene Tanks in Town Municipalities

In G.O no L 8533-44 Rev 177-53 2 dated 21-10-53 the ground Rent has been fixed on the following basis as follows:—

| Population | Extent | Rate of Rent |
|---|---|---|
| 5000 & below | 100 x 150 ft | Rs 3/ per annum |
| 5000 to 10000 | | Rs 6/- |
| 10000 & more | | Rs 10/- |

If the land is more than 100 x 150 ft the extra rate is Rs 1/- Rs 2/- & 3/- respectively for every 300 sq ft

Yours

17)

Not to recover
Rent. levy of
Entertainment Tax

This point
has already been
decided, and instructions
have been issued
Vide Govt No L 9581-46/ml 106 53 20
dt 2-11-53

Letter no L 11775/ml 106-53-25
dated 14-12-53

There are no
grounds to recommend
the orders already passed

(Hon D & L)

J.

26/12

Secretary
to Govt Revenue Dept

Copy to Home Dr
" Revenue Dr (Bnch)
" Electrical Sch

26/12

(18)

GOVERNMENT OF MYSORE

No L 9253/C on 31-54-45 Mysore Government Secretariat (Municipal Branch) Dated Bangalore 29/X/1954

FROM

The *Secretary to the Government of Mysore*, L.S.G. & Planning Departments

To

The President,
Mysore Film Chamber of Commerce,
No 60, Subedar Chatram Road,
Bangalore-2.

Sir,

Subject: Entertainment Tax - Short levy.

Reference: Your letter dated 28-7-5. addressed to the Secretary, Finance Department and copied to the Secretary to Government, L.S.G. & Planning Departments

With reference to the above, I am directed to state as follows:-

| Points on which orders are sought | Orders thereon |
|---|---|
| Reduction of show tax | This question relates to Finance Department The extract of the same has been sent to Finance Department. The Secretary, Finance Department may be contacted in future |
| Licensing of Touring Cinemas may be up to six months where there are no permanent Cinemas and four as the where there are Cinema Houses. | This matter relates to Home Department The extract as been sent to that Department. The Secretary, Home Department may be contacted in future in this behalf. |
| Inspection under Cinematograph Rules | - do - |
| Concurrent Licensing | - do - |
| Matinee shows throughout the week | - do - |
| Failure of Electricity during shows | This relates to Electrical Department Extract has been sent to that Department The Secretary, Electrical Department may be addressed in future. |
| Reduction of Electrical charges from 0-7-0 to 0-0-9 a per unit | - do - |

| | |
|---|---|
| Mode of collecting entertainment tax by deposit system rather than affixing xxx stamps | This question has already been decided to the effect that the existing system may contine A copy of the order No L 9531-44/M1 106-53-20 dated 2-11-1953 has been sent to you along with this office letter No L 9976-77/M1 106-53-23 dated 6-11-53 |
| Fixing of ground rent to the lands occupied by the Touring Talkies in Town Municipalities | In Government Order No L 8533-649/ML 177-53-2 dated 21-10-1953 the ground rent has been fixed on the population basis as follows:- |

| Population | Extent | Rate of rent |
|---|---|---|
| 5,000 and below | 100 x 150 ft | Rs 3/- per day |
| 5,000 to 10,000 | - do - | Rs 6/- ,, |
| 10,000 and more | - do - | Rs 10/- per day |

If the land is more than 100 x 150 f the extra rate is Re 1/- Rs 2, and Rs 3/- respectively for every 3,000 sq ft

| | |
|---|---|
| Not to recover short levy of Entertainment Tax | This point has already been decided and intimated more than once vide Official Memorandum No L 9531-44/ML 106-53-20 dated XXXXXXX 2-11-1953 Letter No L 11775/M1 106-53-25 dated 14-12-1953<br><br>There are no grounds to reconsider the orders already passed |

Yours faithfully,

(V Hanumanthappa)
for Secretary to Government,
L S G. & Planning Departments

knr-8/26 X 54

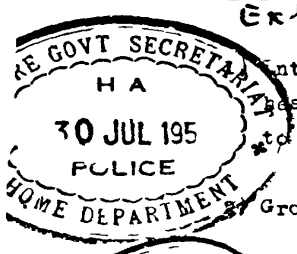
Copy to -

i) Home Branch,
ii) Finance Branch (Budget)
iii) Electrical Secretariat

(20)

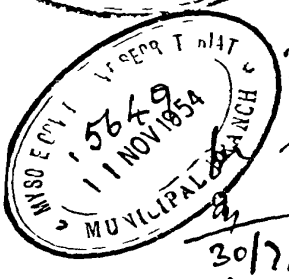
**Proceedings of the meeting held in the Chambers of the Minister for Home and Industries with the Film Chamber of Commerce, Bangalore**

Extract from file bearing D No 1808




Entertainment Tax Short Levy -- This is an audit objection and this has to be examined regarding the financial implication and the relief to be given

2. Ground rent request to be examined




This may be marked to Municipal Branch for taking further action

30/7/54

30/7

2488

G M MYFICOM (21)

# IE MYSORE FILM CHAMBER OF COMMERCE

( EG )

LAKSHMI PRASAD BUILDINGS
60 Subedar Chatram Road Bangalore 2

24th November 1954

SECRETARY TO GOVT ... 26 2 1954

6179 ... RECEIVED

The Secretary,
Government of Mysore,
L S G & Planning Departments,
Bangalore

Sir,

I have for acknowledgment your letter No 19258/c m 3154-45 dated 29-10-54 addressed to the President of this Chamber and I beg to submit that the said paper was placed before the Executive Committee in their meeting held on 15th instant and I am directed to submit the following memorandum for your consideration once again

Licensing of Touring Cinemas, Inspection under Cinematograph Rules, Concurrent Licensing, and Matinee shows through out the week I note that these matters have been referred to the Home Department As stated therein I am contacting the Secretary, Home Department, in this regard

Failure of Electricity during shows and reduction of Electrical charges Secretary, Electrical Department will be contacted in this regard

Mode of collecting entertainment tax by deposit system rather than affixing stamps We note that the existing system of affixing of entertainment tax stamps over admission tickets is to be continued In this connection, the Chamber does not press the point further so long as adequate perforated stamps of the required denominations properly gummed in the back side are supplied through the licensed stamp-vendors In this connection the Hon'ble Minister for Home & Industries gave this Chamber an assurance to say that the new stock of entertainment tax stamps will be got printed through the Security Printing Press at Nasik and new stock would not give cause for any complaint from the trade This Chamber looks forward for an early communication as to the release of these new stamps at

Fixing of ground rent to the lands occupied by the Touring Talkies in Town Municipalities While this Chamber notes with satisfaction that the ground rent has been fixed on the population basis,in view of the severe slump in trade even the present revised rent on population basis fixed by the Government works very hard over the touring cinemas and Government may be pleased to reconsider this question once again and give substantial relief to the touring cinemas in particular and trade in general

Hy D, W

Short levy of Entertainment Tax Though official memorandum No L 9531-44/ML 106-53-20 dated 2-11-1953 were duly received by this Chamber, I respectfully submit that this Chamber explained in detail before the Hon'ble Minister for Home & Industries and

-2-

Main ... Passed

WD 04860—GPB—40 000—22 1

NE 2488 MYFICOM (22

# THE MYSORE FILM CHAMBER OF COMMERCE

( G )

LAKSHMI PRASAD BUILDINGS

60 Subedar Chatram Road Bangalore 2



he assured that this matter would be sympathetically considered As you may be aware that under the Mysore Amusement Tax Rules, the exhibitors are to file periodical returns as to the number of tickets sold under each class of admission and entertainment tax collected there on

In the year 1949, this Chamber made a reference to the Deputy Commissioner of Bangalore District specifically for the purpose to let this Chamber know the exact rate of entertainment tax with surcharge thereon to be levied on the tickets of various admissions so that the Chamber may advise all its members accordingly Such a letter was addressed to the Deputy Commissioner, Bangalore District as far back as 1949 and he was good enough to issue a reply in No 13310-H/48-49 dated 21-2-1949 as to the exact amount of tax to be levied on each price of admission The Chamber circularised to all the members to levy the entertainment tax accordingly Government had at no time taken any objection regarding the periodical returns submitted by the exhibitors from time to time as required under the rules of these orders

After a lapse of 5 years Anti-corruption and Efficiency Audit, Bangalore, has found that there had been short levy in the entertainment tax in certain class of admissions and the exhibitors are called upon to pay the difference amounting to very large sum Had the Government pointed out the error sufficiently well in time, exhibitors would not have had to pay this large sum and they would have rectified the error if that could be turned as an error then and there Exhibitors have simply followed the instructions conveyed to this Chamber as per the interpretations of the Deputy Commissioner, Bangalore District No sooner Government intimated to the trade and to this Chamber, the revised rate of entertainment tax, the trade has adopted that rate

It is for the above reasons that this Chamber had submitted the grievances before the Hon'ble Minister and it is for the same reason ~~that~~ he felt that we have valid reason and this matter would be looked into In the circumstances I would request you to please reconsider the matter once again and send favourable decision as this Chamber is receiving reports from various members to say that they are being harassed to pay such difference in rate of tax forthwith into Government Treasury

Thanking you,

Yours faithfully,

M Sadanandarao

Hony Secretary

WD 04860—GPB—40 000—2° 1

[M G S App F G 3]

MYSORE GOVERNMENT
SECRETARIAT

*(Continuation sheet draft form)*

(23)

3 CM —
L 13094
28-1-55
To
CM 31 54-73

The Hon' Secretary
to Govt Hon Chamber of
Commerce -
Cc Srikantan Chatbam Road
Bangalore 2

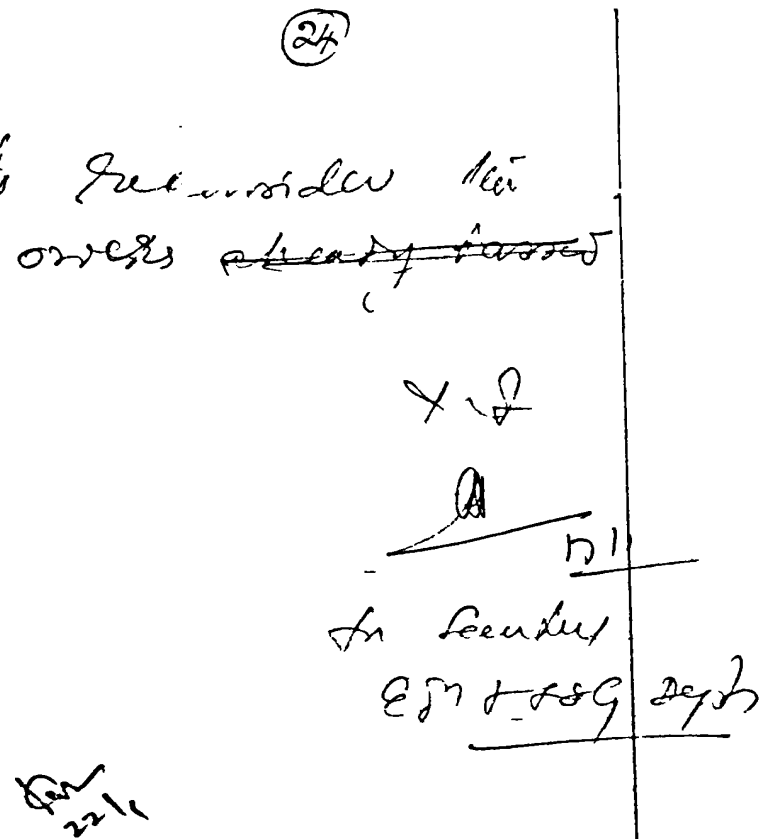
Sir

Ref Your letter no nil dated
22-11-1954

With reference
to the above requesting
to reconsider their
order no L 9253/CM 31-54-45
dated 23-10-1954, I am
directed to state that
the points raised ~~have~~
~~been~~ by you have already
been considered and
orders ~~have been~~ passed
~~[illegible]~~
~~[illegible]~~
Yours

WD 04860—GPB—40 000—29 1 4

(24)



GOVERNMENT OF MYSORE

(25)

No L 13094/CM 31-54-73 Mysore Government ~~General and Revenue~~ Secretariat

*Bangalore dated* 28-1-1955

FROM

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
Education and LOCAL SELF GOVERNMENT DEPARTMENT

To

The Hon Secretary,
The Mysore Film Chamber of Commerce,
No 60, Subedar Chatram Road, Bangalore-2

Reference Your letter dated 24-11-1954

With reference to the above requesting to reconsider the order No L 9253/CM 31-54-45 dated 29-10-1954, I am directed to state that the points raised by you have already been considered and orders passed There are no fresh grounds to reconsider the orders

Yours faithfully,

(N Venkataramia)
for Secretary to Government,
Education & L S G Departments

knr-3/22 1

(1)

Fl 7669
TB

Letter dated 3-1-55 from the Honorary Secretary the Mysore Film chamber of Commerce regarding Audit objection re entertainment Tax — payment of Entertainment Tax difference for previous periods

The request is about entertainment tax As ordered on the P U D the reference will be passed on to the Secy Edn r L S G for taking necessary action

Draft letter to the Hon Secy, Mysore Film chamber of commerce is put up

Issued
8/1

Issued
8/1

Issued letter no Fl (D) 14565 dated 18 1 55 to the Honorary Secretary the Mysore Film chamber of commerce Bglre

7858
— 5 JAN 1955
MUNICIPAL

The papers may kindly be marked to Edn r S G Secretary for taking further action

24/1

13633
25 JAN 1955
GOVERNMENT OF YSC

24/1

Secy L S G and Edn
24/1

Hd Br
26/1/55

MYFICOM

MYFICOM

2488

# THE MYSORE FILM CHAMBER OF COMMERCE

( GD )

LAKSHMI PRASAD BUILDINGS

60 Subedar Chatram Road Bangalore 2

3rd January 1955

GOVT OF MYSORE FINANCIAL SECRETARY

UDC

The Secretary,
Financial Department
Government of Mysore
Bangalore

Dear Sir,

Re Audit objection regarding Entertainment Tax-Payment of Entertainment Tax difference for previous periods

I beg to submit that this Chamber has received comp from some exhibitors to say that demands have been made by Efficiency Audit Department through the respective Deputy C sioners calling upon to pay the difference in certain class entertainment tax for the previous periods The names of t exhibitors are mentioned below

1) Messrs Sri Vinayaka Talkies, Shimoga,
2) " Prabhat Talkies, Kolar,
3) " Vijaya Talkies, Bangarapet,

In this connection, the Chamber respectfully submits that a letter was addressed to the then Deputy Commissioner, Bangalore District (Urban) Civil Station, Bangalore, on 16-12-48 to clarify the several rates of entertainment tax for the denominations of certain classes of admission to which the then Deputy Commissioner, Bangalore District, was good enough to reply to this Chamber under communication No 13310/H/48-9 dated 21-2-1949, copy of his letter is also enclosed In the said letter, the Deputy Commissioner gave certain illustrations as to the net rate of admissions and rate of entertainment tax and surcharge thereon Accordingly the said letter was cyclostyled and circularised to all the members of this Chamber who there after were affixing the entertainment tax stamps of the requisite values mentioned in the said letter of the Deputy Commissio

It is now understood that the Assistant Director of Anti-Corruption and Efficiency Audit, Bangalore, has started the inspectio of the account books of the various cinemas for the previous periods and have taken objection that there had been a short collection owing to the non-utilisation of the entertainment tax of proper value of stamps in their theatres and these monies should be paid off to the treasury immediately

Exhibitors all over the State were affixing the entertainment tax stamps on the admission ticket of the value as communicated in the letter of the Deputy Commissioner, Bangalore, referred to above and it was continued until Government Order under the circular memorandum No 394/J7/52-53 dated 26th July 1952 from the office of the Deputy Commissioner, Bangalore District, Bangalore, was brought in force

In the above circumstances, this Chamber respectfully begs

"TRUE COPY"

(5)

Office of the Deputy Commissioner, Bangalore District

2488

(2)

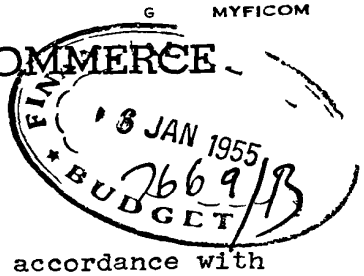
G MYFICOM

# THE MYSORE FILM CHAMBER OF COMMERCE

( G )

LAKSHMI PRASAD BUILDINGS
60 Subedar Chatram Road Bangalore 2






to point out that the exhibitors acted only in accordance with the instructions contained in the above letter of 21-2-1949 of the Deputy Commissioner, Bangalore District, (Urban) Bangalore Now after a lapse of such a long period, we submit it is not correct to make demand for the difference in tax for the previous periods

Under the Entertainment Tax Rules, the exhibitors were called upon to submit the returns of stamps purchased, utilised and balance stock on hand periodically and departments concerned were also - making checks over such periodical returns and also the tickets maintained by the exhibitor from time to time At no time this irregularity was brought to the notice of the exhibitor concerned The entertainment tax being collected from the patrons at the time when the tickets are issued and amounts so collected were used by way of stamps and the balance amount were divided between the distributors who supplied the films and the exhibitors and the distributors again have accounted the share of their income to the respective producers of the films and it is now too late to collect the amounts either from the unknown patrons or from the distributors or the producers It is also suggested that any new rules brought into force could not be brought into retrospective effect and the exhibitors punished for the same

In the light of the above, you are requested to kindly go through the above point and consider them and pass favourable orders - squashing the demands now made to pay the difference for the previous periods

Yours faithfully,

Hony Secretary

60 SUBEDAR CHATRAM ROAD
BANGALORE 2

TRUE COPY"

(5)

Office of the Deputy Commissioner, Bangalore District (Urban) Civil Station, Bangalore-1. dated the 21st Feb '49

PHON 2488 (4) G MYFICOM

# The Mysore Film Chamber of Commerce

(R GD)

LAKSHMI PRASAD BUILDINGS

60 Subedar Chatram Road Bangalore-2.

3rd Jan '55

GOVT OF MYSORE 4 1 1 55 FINANCIAL SECRETARY

The Secretary,
Financial Department,
Government of Mysore,
Bangalore

Dear Sir,

Re Audit objection regarding Entertainment Tax difference for previous periods

In continuation to our letter of even date, we are sending herein enclosed the copy of the letter referred to in our above said letter which was left behind due to oversight

Thanking you,

Yours faithfully,
S N Narasimha
Hony Secretary

"TRUE COPY"

(5)

Office of the Deputy
Commissioner, Bangalore District
(Urban) Civil Station,
Bangalore, 1 dated the 21st Feb.'49

No.13310/H/48-9

To

The Honorary Secretary,
Mysore Film Chamber of Commerce,
60, Subedar Chatram Road,
Bangalore City

Sir,

Sub: Entertainment Tax.

With reference to your letter dated 16-12-48, on the above subject, the rates of entertainment tax for the denominations quoted by you are furnished below as desired

(a) Entertainment tax is charged at 12½% where the payment for admission is 8 annas or more plus 50% surcharges on the entertainment tax fixed In the determination of the amount of tax on each payment for admission - fractions of an anna less than six pies shall be disregarded and fractions of an anna not less than six pies shall be regarded as one anna

| | | |
|---|---|---|
| Therefore Rs 2/- class | Rate of E Tax | 0-4-0 |
| | Surcharge | 0-2-0 |
| Rs 1-3-0 class | E Tax | 0-2-0 |
| | Surcharge | 0-1-0 |
| Rs 1-0-0 class | E Tax | 0-2-0 |
| | Surcharge | 0-1-0 |
| | | 0-3-0 |
| Re 0-11-6 | E Tax | 0-1-0 |
| | Surcharge | 0-0-6 |
| | | 0-1-6 |
| Re 0-11-0 | E Tax | 0-1-0 |
| | Surcharge | 0-0-6 |
| | | 0-1-6 |

(b) Where the payment for admission is 4 annas or more but less than 8 annas the tax including surcharge is 4 pies

| | | |
|---|---|---|
| Therefore 0-7-8 class - | Rate of E Tax | 0-0-4 |
| 0-4-8 " - | " | 0-0-4 |

Yours faithfully,

sd/
For District Magistrate

HR KSS

'CERTIFIED TRUE COPY"

Hon Secretary
11/12/54

THE MYSORE FILM CHAMBER OF COMMERCE
60 SUBEDAR CHATRAM ROAD
BANGALORE 2

(6)

No Fh (3) 14565 - D/18/55-

To

The Honorary Secretary
The Mysore Film
Chamber of
Commerce
60, Subedar chatram
Road
Town

Sir,

Sub - Audit objection
re Entertainment Tax -
payment of Entertainment
Tax difference for previous
periods

---

your letter dated
3-1-55 on the above
subject has been forwarded
to the Secy to Govt Edn and
L S G Depts who may be Contacted
~~for further~~ in the matter
~~action and you may~~
~~Contact him direct~~
~~in future~~.

for Secy to Govt.

GOVERNMENT OF MYSORE (2) (7)

Mysore Government Secretariat

No FL(B) 14565 Dated Bangalore 18th January 1955

FROM

The *Secretary to the Government of Mysore*
Finance Department

To

The Honorary Secretary,
The Mysore Film Chamber of Commerce,
60, Subedar Chattram Road,
Bangalore-2

Sir,

SUBJECT: Audit objection regarding Entertainment Tax - Payment of Entertainment Tax difference for previous periods

---

Your letter dated 3rd January 1955 on the above subject has been forwarded to the Secretary to Government, Education & Local Self-Government Departments, Bangalore who may be contacted further in the matter.

Yours faithfully,

(T S Bharath)
For Secretary to Government,
Finance Department